

IOWA

Iowa ranks 17th among the states in number of local governments with 1,954 as of October 2007.

COUNTY GOVERNMENTS (99)

There are no areas in Iowa lacking county government. The county governing body is called the county board of supervisors.¹

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (947)

The 947 subcounty general purpose governments in Iowa consist of municipal (city) governments. The townships in Iowa are not counted as separate governments in census statistics on governments.

Municipal Governments (947)

All municipalities in Iowa are now designated as cities, including those governments that were designated as "towns" prior to July 1, 1975.

Township Governments (0)

The civil townships in Iowa are distinct geographical areas. The board of supervisors may divide the county into townships. An elected or appointed board of trustees governs each township. The trustees are often elected, but may be appointed by the county board of supervisors if authorized by voters after a referendum. Township trustees also serve as fence viewers and may resolve conflicts upon request. Iowa townships may provide fire protection, emergency medical services, cemeteries, community centers, playgrounds, and, upon voter approval, public halls. Although Iowa townships may levy taxes, the county board of supervisors issues anticipatory bonds on behalf of the township and the compensation of township trustees (other than fees) is paid by the county government. For this reason, townships in Iowa are classified as

administrative subdivisions of the counties and are not counted as separate governments in census statistics on governments.

PUBLIC SCHOOL SYSTEMS (380)

School District Governments (380)

The following types of school districts in Iowa are counted as separate governments for census purposes:

- Community school districts
- Consolidated school districts
- Independent school districts
- "Merged areas:"
 - Area community colleges
 - Area vocational schools

All school districts are governed by elected boards of directors. Districts may issue bonds after local referendum and may levy taxes. The terms "school district" and "school corporation" are used interchangeably in the Iowa statutes.

In addition, state law provides that not more than 15 school corporations, known as "merged areas" and organized as either area vocational schools or area community colleges, may be established. These merged areas are also counted as governments. Such areas are governed by elected boards of directors. The boards may receive federal and state funds, determine tuition rates, impose certain fees and rents, and determine the amount of ad valorem taxes to be levied on their behalf. The boards may also, after voter approval, issue bonds and levy an ad valorem tax specifically for equipment.

Dependent Public School Systems (0)

Iowa has no dependent public school systems.

Other Educational Activities

The area education agencies in Iowa, which

provide special educational services, are classified as joint educational service agencies of the school districts they serve and are not counted as separate governments. The agencies are governed by boards of directors selected by vote of the boards of member districts. Their fiscal needs are met by the participating school districts and by state grants.

SPECIAL DISTRICT GOVERNMENTS (528)

Iowa statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

This type of authority may be established by joint agreement of two or more counties or cities. Their creation requires approval by ordinance of each participating government following public hearing. Each authority has a board appointed by the governing bodies of the member governments with the number from each government determined in the agreement. An authority may fix and collect rates, fees, and charges, accept grants and loans, and issue revenue bonds. After a hearing, participating governments may levy taxes for airport purposes.

Airport authorities that serve a single municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Benefited Fire Districts

Since 1975, benefited fire districts may no longer be established in Iowa. However, districts already in existence may continue to operate. Each district is governed by a three-member board of trustees, either elected or appointed by the county board of supervisors. The district may levy taxes and, after a public hearing and referendum, issue bonds.

Benefited Law Enforcement Districts

Districts to provide law enforcement services are established by resolution of the county supervisors, after petition of property owners and a public hearing. A board of trustees, initially appointed by the county supervisors but subsequently elected, governs each district. The districts may levy ad valorem taxes and issue bonds after voter approval.

Benefited Recreational Lake and Water Quality Districts

These districts to provide recreation facilities are established by resolution of the county supervisors, after petition of property owners and a public hearing. An elected board of trustees governs each district. In cases where the state owns at least 400 acres of land contiguous to a lake in the district, the natural resources commission appoints two additional members to the board. The districts may levy ad valorem taxes and issue bonds after voter approval. The board may collect initial fees from certain owners within the district.

Benefitted Street Lighting Districts

Benefitted street lighting districts are established by the county board of supervisors on petition by property owners after a public hearing. The three-member elected board of trustees is initially selected from the five candidates receiving the highest number of voters but may thereafter be elected or appointed. The districts may levy initial fees to certain properties and, upon voter approval, may levy ad valorem taxes and issue bonds.

Benefitted Water Districts and Subdistricts

Benefitted water districts and subdistricts, organized for the purpose of supplying water to particular areas, may be created by the county board of supervisors on petition of the voters after a public hearing. Improvements, however, must be approved at referendum.

Voters elect five nominations, of which three are appointed by the county supervisors to serve as the board of trustees. These boards may issue bonds, levy an ad valorem tax, and fix and collect charges for water. Benefitted water districts may be formed as combined water and sanitation districts under the same provisions.

Community Clusters

Community clusters are formed through joint powers agreements between two or more cities, counties, or special taxing districts to provide joint functions and services. The composition of their governing body is specified in the agreement. They may receive revenue through revenue sharing arrangements and may levy an ad valorem tax with voter approval.

Community Mental Health Centers

Community mental health centers may be formed by resolution of one or more county boards of supervisors and approval of the state department of human services. They are governed initially by an appointed board and subsequently by a board of elected trustees. The board may bill the county for services, and may receive state, federal, local and private contributions. Community mental health centers that are established as nonprofit corporations are classified as private entities.

Emergency Medical Services Districts (Benefitted and City)

These districts may be established by a county board of supervisors or the governing body of a municipality upon petition of property owners after a public hearing. Each district is governed by a board of three elected trustees. The district may issue bonds and levy ad valorem property taxes with voter approval. Certain benefitted landowners may be charged initial fees.

Housing Agencies

A housing agency may be established by a municipality, by resolution of its governing body. Each agency is administered by a board of five commissioners appointed by the mayor, by and with the consent of the council. An agency may collect rents and fees and accept grants and contributions. A municipality, in which the agency is located, may issue bonds on behalf of the agency. In addition two or more municipalities may create a regional housing authority under an intergovernmental agreement.

A municipality, through its council, may choose to exercise housing powers rather than establish a housing agency. See "Subordinate Agencies and Areas," below, for housing agencies with ex officio boards.

Joint 911 Service Boards

State legislation requires each county board of supervisors to establish a joint 911 service board in order to develop enhanced emergency telephone communication systems statewide. Each political subdivision that has a public safety agency operating within the territory served by the board is entitled to voting membership on the board. Upon request by the board following voter approval, the State Department of Public Defense may impose a surcharge on local telephone service to fund board operations. The board may also accept funds from the State Finance Authority.

Joint Building Authorities

These authorities to finance the construction of public buildings are established by joint resolution of a county and the city forming the county seat. A board of three commissioners (one representing the county, one representing the city, and one appointed jointly by both governments) governs each authority. The authority may fix rates, rentals, fees, and charges, accept the proceeds of city or county

taxes, and, after voter approval, issue bonds.

Joint Solid Waste Service Agencies

These agencies are created by intergovernmental agreement between any two or more governments and after approved by the environmental protection commission. The composition of the agency governing body is specified in the agreement creating the agency. The agencies may impose license and permit fees, receive revenue for services rendered under contract, and issue revenue bonds.

Joint Transit Agencies

These agencies are created by agreement between one or more cities and other public agencies. A board of trustees, composed according to terms of the agreement creating the agency, governs the agency. The agency may impose fees and charges for its facilities, receive contributions from participating governments, and accept state and federal grants. Participating governments may issue bonds on behalf of the agency after voter approval. The Des Moines Metropolitan Transit Authority is one of the agencies created under this law.

Joint Water Utilities

A proposal to establish a joint water utility is made by the city councils upon their own motion or upon petition of voters. A joint water utility may then be created by joint resolution of two or more cities, after a referendum. A board of trustees, appointed by the mayors of the participating cities with the approval of the city councils, operates each joint water utility. The utility may contract to sell water, collect rates and charges for its services, issue revenue bonds, and receive the proceeds of city tax levies.

Library Districts

Library districts, composed of two or more

counties and or cities, may be established by the governing bodies of member counties or cities on petition of voters after a referendum. Each district is governed by a board of trustees, appointed by the governing bodies of member cities and counties. The board may determine the amount of taxes needed from its members and accept gifts.

Libraries serving only one county or city are not counted as separate governments. See "Subordinate Agencies and Areas." below.

Library Service Areas

A 1975 law divides the state into seven regions to provide supportive library services to existing public libraries and to individuals with no other access to public library service. Each library service area consists of seven elected trustees. Library service areas may receive state funds, may contract out with other libraries, and may require contributions from local governments served as a condition for providing services to those governments.

Prior to changes in legislation in 2001, library service areas were formerly known as regional library boards.

Levee and Drainage Districts

Levee and drainage districts may be formed by the county board of supervisors on petition of the landowners after an engineer's report and a public hearing. An elected board of three trustees governs each district. These districts may, after a hearing, issue bonds and levy benefit assessments.

Drainage subdistricts may be established within these districts upon petition of a landowner, but they have no separate governing body and are not counted as separate governments. Levee and drainage districts under the management of county boards of supervisors or county boards of drainage commissioners are not counted as separate governments. See "Subordinate

Agencies and Areas," below.

Metropolitan Area Solid Waste Disposal Agencies

These agencies are created by a joint agreement between participating counties and municipalities to provide solid waste disposal facilities. Each agency is governed by a board consisting of representatives of each government served. The agency may fix charges for its services and may issue revenue bonds.

Quad Cities Interstate Metropolitan Authority

This authority is described under "Illinois--Special District Governments."

Port Authorities

Port authorities may be created upon resolution by the governing bodies of two or more political subdivisions. A board of directors, appointed by the creating political subdivisions, governs each authority. An authority may receive funds from the creating political subdivisions, receive grants and loans, collect service charges and rental fees, and, after a public hearing, may issue bonds.

Real Estate Improvement Districts

These districts are created upon petition of property owners by a county or city governing body, followed by a public hearing and referendum. They are governed by a board of, initially appointed and subsequently elected, trustees. These districts may levy ad valorem taxes and special assessments and may fix charges for services. They may issue general obligation and revenue bonds.

Regional Transit Districts

One or more counties and cities may create regional transit districts, as long as one of the participating counties has more than 175,000 inhabitants and is not already part of an urban transit system. Two or more counties forming such a district must be contiguous. A commission, appointed by the governing bodies of participating counties and cities,

governs each district. A district may issue revenue bonds, establish and collect fares, and, with approval of the governing bodies of participating counties and cities, may levy an ad valorem tax.

Rural Improvement Zones

The board of supervisors, in any county with at least 20,000 inhabitants with a private lake development, may designate the area surrounding said lake a rural improvement district, upon petition of residents after a public hearing. An elected board of trustees governs each zone. The board may borrow money, issue certificates, and levy standby ad valorem taxes.

Rural Water Districts

Rural water districts, created in one county or two or more adjacent counties, are established by the county board of supervisors on petition of property owners and after a hearing. Alternatively an existing non-profit corporation may petition the county board of supervisors for conversion to a rural water district. A board of directors, initially selected from among the county board of supervisors and later elected, governs each district. The district may fix rates, accept federal grants, and issue revenue bonds.

Sanitary and Sanitary Sewer Districts

Districts to construct, maintain, and operate a sewer system may be formed by the county board of supervisors on petition of voters after a public hearing and local referendum. A board of trustees governs each district. Three trustees are appointed by the county supervisors from the five candidates receiving the largest popular vote; thereafter, trustees are elected. Sanitary and sanitary sewer districts may issue bonds, levy ad valorem taxes and special assessments, and fix rates and charges.

Soil and Water Conservation Districts

Soil and water conservation districts are established by the state soil and water conservation committee after petition and after hearing. An elected board of five

commissioners governs each district. A district may require contributions from landowners for services and may accept state and federal contributions.

Soil and water conservation subdistricts are dependent activities of the soil and water conservation district creating them and are not counted as separate governments.

Subdistricts may be established within a soil and water conservation district to provide for watershed protection and flood prevention, on petition of landowners after a hearing. The board of the establishing district administers the subdistrict, and may levy ad valorem taxes and benefit assessments for these purposes.

Soil conservation and flood control districts are established by the county board of supervisors with the approval of the commissioners of any soil and water conservation district and of the state conservation commission and the department of natural resources. Each soil conservation and flood control district is governed by an elected board of trustees. These districts may issue bonds and levy special benefit assessments and have financing powers granted to levee and drainage districts.

For soil conservation and flood control districts managed by the county board of supervisors, see "Subordinate Agencies and Areas," below.

Special Land Use Districts

These districts to preserve sites of historical or cultural significance are established by the county board of supervisors upon petition of the voters after public hearing and referendum. A board of seven elected trustees governs each district. The districts may levy ad valorem taxes.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Iowa that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see

"Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas," i. e., entities that serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served. In Iowa, the only county-related entities of this kind are the "townships" discussed in detail above.

Iowa Finance Authority (state). This authority was established to provide mortgage credit for low- and moderate-income housing. It also provides loans to economic development programs, and finances sewage treatment projects, and various other programs. The authority is governed by a board of nine members appointed by the Governor with the consent of the senate. The authority may fix fees and charges, receive appropriations, gifts, grants or loans, make mortgage loans, and issue revenue bonds.

Other examples include:

State²

Honey Creek Premier Destination Park Authority
Iowa Advance Funding Authority
Iowa Agriculture Development Authority (formerly
Iowa Family Farm Development Authority)
Iowa Business Development Finance Corporation
Iowa Cultural Trust
Iowa Economic Protective and Investment Authority
Iowa Higher Education Loan Authority
Iowa Lottery Authority
Iowa Propane Education and Research Council
Iowa Railway Finance Authority
Iowa Student Loan Liquidity Corporation
Mississippi River Parkway Commission
Missouri River Preservation and Land Use Authority
Tobacco Settlement Authority
Wallace Technology Transfer Foundation

County

Agricultural extension districts and councils
Airport authorities (single county)
Airport commissions (single county)

County cluster boards
 County conservation boards
 County enterprise commissions
 County public hospitals
 Cultural and Entertainment Districts
 District health departments
 Emergency management commissions
 Enterprise Zones
 Highway drainage districts
 Joint 911 service boards
 Levee drainage districts and improvements
 under management of county board of
 supervisors or county board of drainage
 commissioners
 Library districts
 Loess Hills Development and Conservation
 Authority
 Secondary road assessment districts
 Soil conservation and flood control districts
 under management of county boards of
 supervisors
 Southern Iowa Development and Conservation
 Authority
 Special assessment and joint special
 assessment districts
 Townships
 Veterans affairs commissions

Municipal

Airport authorities (single city)
 Airport commissions (single city)
 Cultural and Entertainment Districts
 Enterprise Zones
 Housing agencies governed by city council
 Joint electrical utilities
 Library districts (single city)
 Regional Sports Authority Districts
 Revitalization areas
 Self-supported municipal improvement districts
 Unified law enforcement districts
 Urban renewal agencies

Private associations

The rural electric cooperatives in Iowa are classified for census purposes as private cooperatives. They are not counted as governments.

Iowa laws also provide for various types of local areas for election purposes and administration of justice.

1 .One county--Lee--has two county seats.

2. Authorizing legislation for the International Network on Trade was repealed in 1994.